



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 6, 2023

Sean P. Nolan
Chief Executive Officer
Taysha Gene Therapies, Inc.
3000 Pegasus Park Drive, Suite 1430
Dallas, TX 75247

Re: Taysha Gene Therapies, Inc.
Registration Statement on Form S-3
Filed August 30, 2023
File No. 333-274264

Dear Sean P. Nolan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Doris Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Madison Jones, Esq.